

## Consultancy Expenditure: April 2019 to March 2020

The Scottish Government defines 'consultancy' as including a wide range of professional services such as management consultancy, IT consultancy, financial consultancy, construction and infrastructure related consultancy, research and evaluation and policy development. Therefore, the expenditure contained in this section reflects this definition of external consultancy.

Audit Scotland mainly uses external consultancy to undertake specific pieces of work which requires expertise which is not readily available in house.

The following report shows the expenditure by Audit Scotland in relation to external consultancy.

### Payee

B Lancaster	5,930.60	05/12/2019	Consultancy - Education Outcomes
	12,736.96	09/10/2019	Consultancy - Education Outcomes
Esteem Systems Ltd	3,060.00	08/10/2019	Consultancy - IT implementation
	5,100.00	08/10/2019	Consultancy - IT implementation
	13,260.00	08/10/2019	Consultancy - IT implementation
Fiona Daley	7,500.00	04/06/2019	Consultancy - audit quality control
	4,250.00	08/07/2019	Consultancy - Code of Audit Practice and procurement
	6,500.00	02/10/2019	Consultancy - Code of Audit Practice and procurement
Gunion Education Services	536.30	19/07/2019	Consultancy - Education advice
	1,000.00	03/03/2020	Consultancy - Education advice
Mark Diffley Consultancy & Research	11,880.00	24/03/2020	Survey - year 2
PA Advocay Ltd	2,700.00	18/10/2019	Stakeholder Survey
	2,700.00	09/01/2020	Advocacy Survey
Prof. J. MacInnes	5,848.96	01/08/2019	Consultancy - Education statistics
	3,138.46	13/01/2020	Consultancy - Education statistics
M Diffley	4,752.00	04/07/2019	Best value survey work and consultancy
	4,752.00	26/09/2019	Best value survey work and consultancy
Plan B Consulting	1,725.00	04/09/2019	Business continuity planning
	3,450.00	01/10/2019	Business continuity planning
	1,725.00	19/11/2019	Business continuity planning
Korn Ferry Hay Group Ltd	11,520.00	05/08/2019	Remuneration strategy
	711.78	02/09/2019	Remuneration strategy
QCG	1,020.00	20/01/2020	Consultancy - regulators survey
<b>Total year to date</b>	<b>115,797.06</b>		